Company Registration Number: RS007755

Cilcain Community Shop Limited

Directors' Report and Unaudited Financial Statements

for the financial year ended 31 March 2025

Cilcain Community Shop Limited
CONTENTS

Cilcain Community Shop Limited
DIRECTORS AND OTHER INFORMATION

Directors	Lindsay Smith Philip Higgins (Treasurer) Emily Riley (Chairperson) Lucie Skates Margaret Humphreys
Company Secretary	Lindsay Smith
Company Registration Number	RS007755
Registered Office and Business Address	Cilcain Village Hall The Square Cilcain Flintshire CH7 5NN United Kingdom
Accountants	Wildflower Accountancy Limited Belgravia House Grosvenor Street Mold Flintshire CH7 1EJ United Kingdom

Cilcain Community Shop Limited
DIRECTORS' REPORT
for the financial year ended 31 March 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 March 2025.

Directors
The directors who served during the financial year are as follows:

Lindsay Smith
Philip Higgins (Treasurer)
Emily Riley (Chairperson)
Lucie Skates
Margaret Humphreys

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Special provisions relating to small companies
The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board

[redacted]

Lindsay Smith
Director

[redacted]

Philip Higgins (Treasurer)
Director

[redacted]

Emily Riley (Chairperson)
Director

12 September 2025

Cilcain Community Shop Limited

ACCOUNTANTS REPORT

to the Board of Directors on the Compilation of the unaudited financial statements of Cilcain Community Shop Limited for the financial year ended 31 March 2025

In accordance with our engagement letter dated 12 September 2025 and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled for your approval the financial statements of the company for the financial year ended 31 March 2025 as set out on pages 6 to 10 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Cilcain Community Shop Limited , as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.
Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at
<http://www.accaglobal.com/ie/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>

You have acknowledged on the Balance Sheet for the year ended 31 March 2025 your duty to ensure that Cilcain Community Shop Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Cilcain Community Shop Limited . You consider that Cilcain Community Shop Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Cilcain Community Shop Limited . For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

[redacted]

WILDFLOWER ACCOUNTANCY LIMITED
Belgravia House
Grosvenor Street
Mold
Flintshire
CH7 1EJ
United Kingdom

12 September 2025

Cilcain Community Shop Limited
PROFIT AND LOSS ACCOUNT
for the financial year ended 31 March 2025

	Notes	2025 £	2024 £
Turnover		**153,614**	154,534
Cost of sales		**(137,810)**	(139,082)
Gross profit		**15,804**	15,452
Administrative expenses		**(16,154)**	(16,276)
Other operating income		**1,632**	1,249
Profit before taxation		**1,282**	425
Tax on profit		**(19)**	-
Profit for the financial year		**1,263**	425
Total comprehensive income		**1,263**	425

Cilcain Community Shop Limited

Company Registration Number: RS007755

BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	4	**1,734**	2,997
Current Assets			
Stocks	5	**8,935**	8,244
Debtors	6	**993**	811
Cash and cash equivalents		**20,202**	17,620
		30,130	26,675
Creditors: amounts falling due within one year	7	**(1,926)**	(977)
Net Current Assets		**28,204**	25,698
Total Assets less Current Liabilities		**29,938**	28,695
Capital and Reserves			
Called up share capital		**11,150**	11,170
Retained earnings		**18,788**	17,525
Shareholders' Funds		**29,938**	28,695

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Board and authorised for issue on 12 September 2025 and signed on its behalf by

[redacted]

Lindsay Smith
Director

[redacted]

Philip Higgins (Treasurer)
Director

[redacted]

Emily Riley (Chairperson)
Director

Cilcain Community Shop Limited
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

1. General Information

Cilcain Community Shop Limited is a company limited by shares incorporated and registered in the United Kingdom. The registered number of the company is RS007755. The registered office of the company is Cilcain Village Hall, The Square, Cilcain, Flintshire, CH7 5NN, United Kingdom which is also the principal place of business of the company. Community Shop The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance
The financial statements of the company for the financial year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Turnover
Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation
Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks
Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors
Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 25).

	2025 Number	2024 Number
Total	**2**	2

4. Tangible assets

	Fixtures, fittings and equipment	**Total**
	£	**£**
Cost		
At 1 April 2024	12,429	12,429
Additions	1,259	1,259
Disposals	(448)	(448)
At 31 March 2025	13,240	13,240
Depreciation		
At 1 April 2024	9,432	9,432
Charge for the financial year	2,522	2,522
On disposals	(448)	(448)
At 31 March 2025	11,506	11,506
Net book value		
At 31 March 2025	**1,734**	**1,734**
At 31 March 2024	2,997	2,997

5. Stocks

	2025	2024
	£	£
Finished goods and goods for resale	**8,935**	8,244

The replacement cost of stock did not differ significantly from the figures shown.

6. Debtors

	2025	2024
	£	£
Taxation (Note 8)	**993**	811

Cilcain Community Shop Limited
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

7. Creditors

Amounts falling due within one year	**2025**	2024
	£	£
Trade creditors	**1,907**	(23)
Taxation (Note 8)	**19**	-
Accruals	**-**	1,000
	1,926	977

8. Taxation

	2025	2024
	£	£
Debtors:		
VAT	**993**	811
Creditors:		
Corporation tax	**19**	-

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

10. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

CILCAIN COMMUNITY SHOP LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Cilcain Community Shop Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 March 2025

	2025	2024
	£	£
Sales	**153,614**	154,534
Cost of sales		
Opening stock	**8,244**	7,732
Goods for resale	**111,126**	112,480
Wages and salaries	**26,419**	26,713
Staff pension	**956**	401
	146,745	147,326
Closing stock	**(8,935)**	(8,244)
	137,810	139,082
Gross profit	**15,804**	15,452
Gross profit Percentage	**10.3%**	10.0%
Administrative expenses		
Insurance	**477**	458
Shop operations consumables	**641**	601
Postage	**-**	5
Advertising	**80**	119
Telephone Broadband	**573**	562
Computer consumables	**-**	53
Entertaining	**29**	323
Accountancy	**90**	324
Square Fees	**1,808**	1,684
Electricity 100%	**7,311**	7,097
Ash Waste	**1,566**	1,608
Subscriptions	**364**	105
Depreciation of tangible assets	**2,522**	2,756
Charitable donations	**693**	581
	16,154	16,276
Miscellaneous income		
Sundry income	**1,632**	1,249
Net profit	**1,282**	425